

TREASURER-TAX COLLECTOR

GENERAL FUND 100 — 10340
Jenine Windeshausen, Treasurer-Tax Collector

Budget Category	Actual 1999-00	Budget 2000-01	Department Requested 2001-02	CEO Rec 2001-02	Rec Change %	BOS Adopted 2001-02
Salaries & Benefits	\$ 1,089,586	\$ 1,364,602	\$ 1,490,981	\$ 1,455,646	7%	\$ -
Services & Supplies	\$ 399,791	\$ 555,783	\$ 682,747	\$ 681,282	23%	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 6,596	\$ 27,845	\$ 17,119	\$ 17,119	-39%	\$ -
Gross Budget	\$ 1,495,973	\$ 1,948,230	\$ 2,190,847	\$ 2,154,047	11%	\$ -
Less: Chrgs to Depts	\$ -	\$ (108,000)	\$ (40,000)	\$ (40,000)	-63%	\$ -
Net Budget	\$ 1,495,973	\$ 1,840,230	\$ 2,150,847	\$ 2,114,047	15%	\$ -
Less: Revenues	\$ (4,758,092)	\$ (2,835,417)	\$ (3,197,887)	\$ (3,697,887)	30%	\$ -
Net County Cost	\$ (3,262,119)	\$ (995,187)	\$ (1,047,040)	\$ (1,583,840)	59%	\$ -
Alloc. Positions	25	25	26	25	0%	0

Mission and Objectives

To act with the recognition that the County exists to serve the public. To render superior service and fulfill the Treasurer-Tax Collector's responsibilities with integrity while collecting, safeguarding and managing cash flows.

To continually maximize resources, human and technical, to achieve better service, more productivity and greater efficiency while controlling and reducing expenses. To work collaboratively with all departments and agencies, supporting their needs and goals in the spirit of teamwork to better serve the public through combined efforts; and to prepare and plan for change.

To accomplish this mission, the department has identified the following objectives:

1. Tax Collections and Controls: To make timely deposits with the Treasury of all monies received by the Tax Collector and to file a statement with the Auditor covering cash deposited with the Treasury. To settle all current roll taxes with the Auditor. To collect, post and control charges of all property taxes including secured and unsecured tax bills, and supplemental tax bills pursuant to SB 813; to process and collect corrected tax bills. To collect and process water charges and senior citizens tax deferrals. (\$745,721 and 9.30 positions)
2. Treasury Cash Flow Operations: To maintain separate and independent fund ledgers for each public entity as required by law and to accept the deposits of monies received by them; to pay county and district checks when properly sanctioned, issued and funds are available; to maintain average daily balances and apportion interest earnings. To maintain a general ledger of all money in the County for which the Treasurer has custodianship. To maintain and reconcile Treasurer bank accounts. (\$476,034 and 3.60 positions)
3. Business & Chain Licenses: To collect and process business licenses and snow chain installer permits. (\$114,457 and 1.70 positions)

TREASURER – TAX COLLECTOR 100 — 10340

4. Investments: To invest idle funds of the County Treasury, including Placer County departments, special districts and schools, until required for expenditure. To prepare monthly investment reports and annual investment policy. (\$241,281 and 2.50 positions)
5. Financing: To assist in the issuance of approved debt financing; to bill and collect special assessments for 1911 Act Improvement Districts as required by law, and to pay bondholders of 1911 and 1915 Act Bonds and school bonds. This includes recording of all such transactions by posting to accounts and by controlling the fund balances of all such bond issues. (\$92,297 and 0.90 positions)
6. Forced Tax Collections: To force collection of delinquent secured taxes on parcels through land sales; to force collection of delinquent unsecured taxes, including supplemental unsecured taxes through liens, attachment of other assets, and other available means. (\$208,048 and 3.00 positions)
7. Department Administration: To provide management and administrative support to the Treasurer-Tax Collector divisions, and provide administrative and clerical support to the Treasury Oversight Committee including agenda scheduling, clerking meetings, preparing and submitting annual BOS resolutions and ordinances, and conducting public-at-large recruitment's as required. (\$313,008 and 5.00 positions)

Performance Indicators & Measures

OBJ NO.	WORKLOAD/PERFORMANCE INDICATOR & MEASURE	UNIT OF MEAS.	1999-00 PR. YR. ACTUAL	2000-01 CURR. YR. EST.	2001-02 REQ. BGT. EST.	2001-02 REQ. BGT. \$'S	2001-02 REQ. POSIT.
1.	No. of Secured Tax Collections	QNTY	116,728	120,000	130,000	\$587,629	7.50
	Cost per Collection	Dollars	\$4.03	\$4.22	\$4.52		
2.	Treasury Receipts, Disbursements, Financial Recordkeeping & Reporting	QNTY	5,408	7,488	7,488	\$476,034	3.60
	Cost per Hour	Dollars	\$70.49	\$52.65	\$63.57		
3.	Business Licenses Issued	QNTY	6,900	7,162	7,200	\$114,457	1.70
	Cost per License Issued	Dollars	\$15.84	\$14.12	\$15.90		
4.	No. of Investment Transactions	QNTY	510	500	450	\$120,641	1.25
	Cost per Investment Transaction	Dollars	\$219	\$225	\$268		

Recommended Expenditures

Recommended expenditures have increased primarily due to the approved adjustments for salaries and benefits. There is a net increase in expenditures for service and supplies due primarily to increased spending for the following: the audit of the Investment Advisory Committee, financial advisory services for the Bond Screening Committee, bank charges based on volume of transactions, and the lease cost of a folding stuffing machine for property tax bills.